

AMENDED DECISION  
PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Paul M. & Diane G. Ehlman  
DOCKET NO.: 03-22194.001-R-1 and 03-22194.002-R-1  
PARCEL NO.: 08-11-418-010 & 08-11-418-011

The parties of record before the Property Tax Appeal Board (hereinafter PTAB) are Paul M. & Diane Elhman, the appellants, and the Cook County Board of Review.

The subject property consists of a two parcels of land totaling 14,406 square feet and containing a 48-year old, 3,518 square foot, one-story, frame and masonry, single-family residence. This improvement contains one and two-half and a full, unfinished basement. The appellants argued that there was unequal treatment in the assessment process of the land as the basis of this appeal.

In support of the equity argument, the appellants submitted a letter arguing their position, a letter from a local appraiser indicating a review of the appellants' documents supports a reduction in the land's assessed value, two maps of the subject's and neighboring properties, a copy of a plat of survey for the subject, a grid of assessment data and descriptions for the land for 25 suggested comparable properties located in the subject's neighborhood, and limited assessment data and descriptions of seven properties located in a different neighborhood, but located on a golf course. Colored photographs of the subject property were also included. The 25 suggested comparables range in land size from 4,895 to 15,600 square feet and have land assessments from \$.55 to \$.60 per square foot. The seven properties located on the golf course range in size from 14,283 to 22,348 square feet and in land assessment from \$.51 to \$.56 per square foot.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

<u>DOCKET #</u>	<u>PIN</u>	<u>LAND</u>	<u>IMPROVEMENT</u>	<u>TOTAL</u>
03-22194.001-R-1	08-11-418-010	\$4,125	\$7,778	\$11,903
03-22194.002-R-1	08-11-418-011	\$3,798	\$7,778	\$11,576

Subject only to the State multiplier as applicable.

PTAB/0314JBV

Based upon this analysis, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted "Board of Review-Notes on Appeal" wherein the subject's total assessment was \$26,463 and the land assessment was \$10,907 or \$.76 per square foot. The board also submitted copies of the property characteristic printouts for the subject as well as four suggested comparables with all the properties located within the subject's neighborhood. One property was also submitted by the appellants as a suggested comparable. The board's properties range in land size from 12,000 to 15,229 square feet and in land assessment from \$.55 to \$.60 per square foot. In addition, the board submitted copies of its file from the board of review's level appeal. As a result of its analysis, the board requested confirmation of the subject's assessment.

In rebuttal, the appellants submitted a letter arguing that the board of review's evidence addresses the subject's improvement assessment which was not appealed. Moreover, the appellants argue that the board of review's comparables support a land assessment reduction for the subject property.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Appellants who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. Proof of assessment inequity should include assessment data and documentation establishing the physical, locational, and jurisdictional similarities of the suggested comparables to the subject property. *Property Tax Appeal Board Rule 1910.65(b)*. Mathematical equality in the assessment process is not required. A practical uniformity, rather than an absolute one is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395, 169 N.E.2d 769 (1960). Having considered the evidence presented, the PTAB concludes that the appellants have met this burden and that a reduction is warranted.

Both parties presented land assessment data on a total of 28 equity comparables located in the subject's neighborhood. The PTAB finds all these properties similar to the subject. These properties range in size from 4,895 to 15,600 and in land

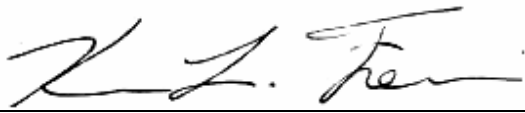
assessment from \$.55 to \$.60 per square foot. In comparison, the subject's land assessment of \$.76 per square foot of land area falls above the range established by these comparables. In addition, the PTAB finds the seven properties located on the golf course also support a reduction in the subject's land assessment.

As a result of this analysis, the PTAB further finds that the appellants have adequately demonstrated that the subject's land was inequitably assessed by clear and convincing evidence and that a reduction is warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: November 2, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.